G R S IX 5]

Preserve for 4-9-34

Previous references
M 69 – 4 & 65, 69, 138 & 146 B/April 1916

File No 46-16

1917
(Municipal)

Serial Nos 148

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 148

Part B for January 1917

SUBJECT

Draft by-laws framed by the Berar municipal Council for levy of taxes in the Municipality

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To the Deputy-Commissioner Kadurd
No 4748 dt 25/1/17

Approval of the draft by-laws framed by the Berar municipal Council for levy of taxes in the Municipality and calls for 25 printed copies of the approved by-laws for record in this office

W D 88—GPE—20,000—21-7-16

M K Jarecha
26/1/17

GENERAL AND REVENUE SECRETARIAT

NOTES

Ml File No 86-16

FILE HEADING

Rules & Bye-laws framed under the Municipal Regulation Kadur ~~DT~~.

From

The ~~Deputy~~ Comr Kadur ~~DT~~

No. 40 Dated 22 Aug 1916 Received 23 Aug 16

Diary No. 696	Enclos 2 Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

~~Forwards draft~~ for sanction draft bye-laws for ~~re~~ levy of taxes in Sirsi Municipality.

NOTES AND ORDERS

Such Bye-laws have been ordered to be kept in Sirsi pending orders on the Local Self-Govt Scheme. May this be also so kept?

2 Bye laws relating to taxes are not to be put by ~~24~~ any such

9/9/16

15/9

NOTES—First Sheet 13/9

G 8/5 2

G R S 12]

General and Revenue Secretariat | Mk File No 86 of 191 6.

Serial No

bye laws in the matter of
Eg building bye laws. Contract of Service
etc

8 The bye laws regarding Servants
& Contract with draft for orders

19/9-16

4 All the rules, except rules 2
19 & 20 have been copied from those
sanctioned for the Chikmagalur Municipality
Rules 2, 19 & 20 are copied
from those sanctioned for the Mysore
City Municipality.

5 Errors, omissions & alterations
are indicated in the margin. Vide
pencil notes

6. Subd with a draft. for approval.

7 The alterations are made
Verbal.

Subd
17/1/17

Second Members

1664
20-1-17

19/1-17

8 To the Dy Commr, Kadur no 4748 dt 22/1-17
Copies of the rules met two months ago contains a
additions & requests them to forward as few
Copies as they have for record in this office.

NOTE—Contn sheet

GPB—70 000—17 12 1

GFB—50,000—25-9-1.

GEN. 8 [illegible]

19 23 AUG 1916 13

From

The Deputy Commissioner,
Kadur District.

To

The Secretary to the Government
of His Highness the Maharaja
of Mysore, Revenue Depart-
ment, Bangalore

Dated 22
Despatched
Received Aug, 16
General No. 40
No

Enclosure No. 2

Submitting schedule of taxes to be levied and a set of rules prescribing the taxes to be imposed in the Birur Municipality

4)

L.C. 76

Mul 86-161

Office of the Deputy Commissioner,
Kadur District,
Dated Bangalore, the 22nd August, 1916

From,

B Ramaswamaiya Esquire, B A, B L
Offg Deputy Commissioner,
Kadur District

To,

L Krishna Rao, Esquire,
Offg Secretary to Government of His
Highness the Maharaja of Mysore
Rev Department, Bangalore

Sir,

I have the honor to state that as required by rule 50 of the Municipal Regulation, the Municipal council of Birur at their meeting held on 30 4 16 prepared a schedule of taxes to be levied and framed a set of rules for the purpose of clause 1 (4) of section 46 prescribing the taxes to be so imposed

(2) A notification inviting objections or suggestions, if any from the residents of the Birur Municipality with respect to draft rules, was widely published in the town

3 As no objections or suggestions have been received although more than a month has elapsed since the date of the publication of the notification, I request that the rules herewith submitted may be confirmed by Government

4 A copy of the notice published is herewith forwarded as required by clause (4)(3) of section 48 of the Municipal Regulation

I have the honor to be,
Sir,
Your most Obedient Servant.
Illegible
for Deputy Commissioner,
Kadur District.

2

for

Encl to Govt. No. 86-16-1

Under Section 60(b) of the Mysore Municipal Regulation, VII of 1906, notice is hereby given to the inhabitants of the Municipality of Bannur that the Municipal Council have resolved to impose the taxes specified in the Schedule hereto annexed, according to the rates and subject to the conditions and exemptions therein set forth, and to adopt the rules and bye-laws published hereunder.

2 Any inhabitant of the Municipality objecting to the proposed taxes may, within one month from the date of the publication of this notice, send his objection in writing to the Vice-President of the Municipality

Bannur Municipality

Resolved under section 59, Mysore Municipal Regulation, that the taxes be selected —

1 Tax on houses and buildings at Rs 0-8-0 per 100 rupees or fraction thereof in value up to Rs 2000 and Re 0-4-0 for every Rupees 100 or fraction thereof in excess of Rs 2000

2. Tax on lands including vacant sites at 0-2-0 for every 80 square yards or fraction thereof.

3. Tax on vehicles and animals kept for use within Municipal limits at the following rates —

Double bullock carts - - - 2-0-0

ii Single — do — - - - 1-0-0

iii Springed or wheeled vehicles drawn by one or more horses - - - - 3-0-0

iv Bycicle or tricycle - - - - - - 1-0-0

v Horse - - - - - - - - - - 2-0-0

vi Pony - - - - - - - 1-0-0

vii Any other springed vehicle - - - 4-0-0

Imposition of mohatarfa as per rates below -

	1st class	2nd class	3rd class	4th class	5th class	6th class	7th class
i Mandi	Rs 30/-	Rs 20/-	15	10	—	—	—
ii Other Shops	15	10	8	6	4	2	1
iii Piece good Shops	12	10	8	6	—	—	—
iv Factories	10	8	6	4	2	—	—
v Mills	6	4	—	—	—	—	—

(~~Resolved that the following be adopted~~) under section 46(4)

Rules

1 (1) Taxes and exemptions - The Municipality shall (2) the Municipality should levy taxes and recognize the exemptions specified in schedule (A) hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule

There is only Schedule A not marked

2 Collection - The taxes and imposts imposed by the Municipal Council or any of them may be collected by the municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them -

3 Remissions - Subject to the Sanction of government, remissions may be made to any extent by the Municipality if the Municipal

municipal council are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under section 69(2) of the Regulation

Claims for refunds - No claim for refund of any sum paid to the Municipality on account of any tax shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

5. Refund when not advisable - No sum shall be refunded unless the person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorized In such notice, the period within which refund must be demanded shall be always stated

6 Refund of amount paid on account of animal and vehicle tax — when the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a proportionate refund of the sum paid.

(a) If he has owned or been in charge of the vehicle or animal for not more than 30 days in the half-year

(b) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the year

(c) If the animal has been during the whole of the half-year in any institution for the reception of infirm or diseased animals or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half year,

Provided that one notice in writing shall have been given to the Municipality of the Vehicle.

or any animal having been disposed of or having ceased to be used

7. Method of calculating liability to tax. When a person has owned or had charge of two or more vehicles or animals of the same description, each at different periods in one half-year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of the days in the said two or more periods.

or animals
one from
only following
all have no meaning

8. Vehicles or animals changing hands - If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year

9. Liability of transferred and transferee to rates and cesses until notice is given - When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates and cesses due in respect of the said premises

ee/—

10 Person liable in case of death - In the event of the death of any person whose name shall have been entered as owner in the assessment-list under section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the Vice-President who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment-list In case of two or more persons preferring rival claims to the same property the Vice-President may either pass a decision himself or refer the question for the decision

title/—

title/—

decision of the Municipal Council, who may recognise any claimant or refer the claimants to a civil court as they think fit If al any time after a decision by the Vice President, or Municipal Council as the case may be, any person - produces a probate, letter of administration, a decree or other order of court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

11 Entry in assessment list of Sub Division; Where any property is sub divided, (a) an application being made to the Municipality intimating such Sub-Division, the Municipality shall, unless they see any objection to the same, cause such sub-division to be entered in the assessment list as if it was separate property

(a) on sub-division

12 How bills prepared and issued - All bills under section 82(1) shall be prepared from the assessment lists and from information obtained by process in accordance with byelaws under section 48(2)(i) and shall be issued under the signature of the Vice-President.

4 82(2) read (i)

13 Who to dispose of objection to Municipal bills

(a) The Vice President is hereby appointed to dispose of objections to Municipal Bills under section 83(1)

83 (1) (b)

(b) Below such petition of objection he shal record his decision with reason in writing and submit the same to Municipal Council without delay

14 Suspension of process for recovery when notice of vacancy received — When a notice of vacancy has been received under section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

15 Owner should give notice of reoccupation — when an owner has given notice of vacancy, he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period

16. Notice fees — For every notice of demand issued under sub section (3) of section 82 of the Regulation, fees shall be levied at the following rates:

A fee of one annna of the amount due is less than Rs 5/-
Do — 2 annas do — — not less than Rs 5/- but less than Rs 10
— do — 4 as — do — — not less than Rs 10 but less than Rs 50
Do — 6 as. do — — not less than Rs 50 but less than Rs — 100
Do — 8 as — — — — of the amount due is 100 and over

17 Warrant fees — For every distraint made under sub. section (4) of section 83 of the Regulation, fees shall be levied at the following rates —

A fee of 4 as of the amount distrained for is less than

A fee of 6 as if the amount is not less than — Rs 5
but less than Rs 10

— do — 8 as — — — — — not less than — 10
but less than 25

— do — Re 1 — — — — — — not less than — 25
but less than — 50

— do — Rs 2 — — — — not less than — 50
but less than — — 75

— do — — Rs 3 — — — to distrained for not
less than — — — — — — 75
but less than — — 100

do — Rs 5 — distrained for is 100 and over —

when persons are kept in charge of properly distrained, an additional fee of 4 as per peon for each day shall be levied

18 Maintenance rates — Rates as per accompanying statement shall be charged for maintaining livestock distrained under Sub-Section (4) of section 83 of the Regulation namely,

Food

1 Elephant	Rs-as-ps 3-0-0	10 Foal	0-2-0
2 Camel	1-0-0	11 Donkey	0-1-0
3 Buffalo	0-4-0	12 Pig	0-1-0
4 Buffalo-Calf	0-2-0	13. Bulls of all kinds	0-1-0
5 ~~Buffalo~~ Bullock or Cow	0-4-0		
6 Heifer or calf	0-1-0		
7. Sheep or goat	0-1-0		
8 Kid	0-1-0		
9 Horse	0-4-0		

Provided that no rates shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receive back such live-stock within three hours from the time of their seizure

19 Who may receive payment for Municipality - The Vice-President is authorised to receive payment of all fees payable to the Municipality for licences and permission at any time and place -

20. The collecting Shanbhogs are authorized to receive payment of all Municipal dues -

46(1)/-

Under section 46(1)

46(1)

21 Where Municipal dues may be written off - Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in all other cases, the Municipal council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

22 - Remission of distress fees - The Municipal council may remit the whole or any part of any fee chargeable for distress -

(a) of the property distrained if found to be devoted to religious or charitable purposes

(b) if the person from whom any such fee is leviable, is too poor to pay.

(c) if the warrant has been issued against a wrong person.

(d) if a bill presented is found to have been presented by mistake

(e) if the defaulter satisfies the municipal council that his fault was due to some accident or mistake.

Salem Khan
for Deputy Commissioner
Kadur District

9

(14

GRS 28]

Rules framed by the Bilur Municipal Council for levy of House tax & Vehicle tax

Ml File No 86–16
Serial No 8

Diary No of letter replied to 696

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

Sec 1

READ—

the 191

Letter No 40 dt 2nd August 1916 from the Deputy Comr, Kadur Dt, submitting for sanction draft rules framed by the Bilur Municipal Council under clause (c) of Sec 46 of the Mysore Municipal Regn

Paper under disposal

Date of issue 25-1-17

Signed by M B Sullebailan

ORDER THEREON—No

Order 4748 Ml 86 16–8

9/25/17

The rules are approved

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

SUBJECT

GPB—50 000—1 12-13

15)

with a few modifications & additions. ~~[illegible]~~.

2. A copy of the rules as approved by Govt is appended. The rules should be caused to be printed early & a dozen spare copies in English & three in Kannada sent to this office for record.

29/1/17

Rev Secy

Bo

To the Deputy Comr Kadur ~~Dt~~

~~Asst [illegible]~~

9/1/17

19/1-17

KADUR DISTRICT

Rules under Section 45 (*x*) and (*y*) of the Mysore Municipal Regulation framed by the Birur Municipal Council and sanctioned by Government in their proceedings No 4748—MI 86 16 8, dated 25th January 1917

Taxes selected under Section 59 of the Municipal Regulation

1 Tax on houses and buildings at Re 0 8 0 per Rs 100 or fraction thereof in value up to Rs 2,000 and Re 0-4 0 for every Rs 100 or fraction thereof in excess of Rs 2,000

2 Tax on lands including vacant sites at 2 annas for every 80 square yards or fraction thereof

3 Tax on vehicles and animals kept for use within Municipal Limits at the following rates —

		Rs
i	Double bullock carts	2
ii	Single do	1
iii	Springed or wheeled vehicles drawn by one or more horses	3
iv	Bicycle or tricycle	1
v	Horse	2
vi	Pony	1
vii	Any other springed vehicle	4

4 Mohataifa as per rates below —

		1st	2nd	3rd	4th	5th	6th	7th
		Rs	Rs	Rs	Rs	Rs	Rs	Rs
i	Mandi	30	20	15	10	0	0	0
ii	Other shops	15	10	8	6	4	2	1
iii	Piece goods shops	12	10	8	6	0	0	0
iv	Factories	10	8	6	4	2	0	0
v	Mills	6	4	0	0	0	0	0

Rules framed under Section 46 (1)

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemption specified in the schedule hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the schedule

2 *Collections* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality either departmentally by their own agency or otherwise as may from time to time seem expedient to them

3 *Remissions*—Subject to the sanction of Government remissions may be made to any extent by the Municipality if the Municipal Council are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refunds* —No claim for refund of any sum paid to the Municipality on account of any tax shall be entertained unless application therefor is made in writing within 90 days after the expiry of the year to which the claim relates

5 *Refund when not admissible* —No sum shall be refunded unless the person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Refund of amount paid on account of animal and vehicle tax* —When the tax due in respect of any vehicle or animal has been paid for any half year the owner or the person in charge thereof shall be entitled to a proportionate refund of the sum paid

(*a*) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year

(*b*) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the year

(c) If the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

7 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or animals of the same description, each at different periods in one half-year he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be for the aggregate number of the days in the said two or more periods

8 *Vehicles or animals changing hand* —If a half year s tax has been levied in respect of a vehicle or animal, no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year.

9 *Liability of transferrer and transferee to rates and cesses until notice is given* — When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates and cesses due in respect of the said premises

10 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall given notice of such transfer to the Vice President who on being satisfied, shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons preferring rival claims to the same property the Vice President may either pass a decision himself or refer the question for the decision of the Municipal Council, who may recognise any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Vice President or the Municipal Council as the case may be, any person produces a probate letters of administration, a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

11 *Entry in assessment list of Sub Division* —Where any property is sub divided on application being made to the Municipality intimating such Sub Division, the Municipality shall unless they see any objection to the same cause such Sub Division to be entered in the assessment list as if it was a separate property

12 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under Section 48 (1) (j) and shall be issued under the signature of the Vice-President

13 *Who to dispose of objection to Municipal Bills* —(a) The Vice President is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) (b)

(b) Below each petition of objection he shall record his decision with reason in writing and submit the same to the Municipal Council without delay

14 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

15 *Owner should give notice of re occupation* — When an owner has given notice of vacancy he shall also give notice in writing within 15 days to the President of the date of subsequent re occupation and failing this he shall not be entitled to any refund, if it be found that his premises have been re occupied during the year or instalment periods

16 *Notice fees* —For every notice of demand issued under sub-section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

				Rs
A fee of 1 anna if		the amount due is	less than	5
Do	2 annas	do	not less than	10
			but less than	50
Do	6	do	not less than	50
			but less than	100
Do	8	do	is 100 and over	

17 *Warrant fees* —For every distraint made under sub section (4) of Section 83 of the Regulation, fees shall be levied at the following rates —

			Rs
A fee of 4 annas if the amount distrained for is less than			5
Do	6 annas	do not less than	5
		but less than	10
Do	8 annas	do not less than	10
		but less than	25
Do	Re 1	do not less than	25
		but less than	50
Do	Rs 2	do not less than	50
		but less than	75
Do	Rs 3	do not less than	75
		but less than	100

Do Rs 5 if the amount distrained for is Rs 100 and over when persons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

18 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live stock distrained under sub section (4) of Section 83 of the Regulation namely —

		Rs a p			Rs a p
1	Elephant	3 0 0	8	Kid	0 1 0
2	Camel	1 0 0	9	Horse	0 4 0
3	Buffalo	0 4 0	10	Foal	0 2 0
4	Buffalo calf	0 2 0	11	Donkey	0 1 0
5	Bullock or cow	0 4 0	12	Pig	0 1 0
6	Heifer or calf	0 1 0	13	Birds of all kinds	0 1 0
7	Sheep or goat	0 1 0			

Provided that no rates shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

19 *Who may receive payment for Municipality* —The Vice President is authorised to receive payment of all fees payable to the Municipality for licenses and permission at any time and place

20 The collecting shanbhogs are authorised to receive payment of all Municipal dues

Rules framed under Section 46 (j)

21 *Where Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in all other cases the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

22 *Remission of distress fees* —The Municipal Council may remit the whole or any part of any fee chargeable for distress —

(*a*) If the property distrained if found to be devoted to religious or charitable purposes

(*b*) If the person from whom any such fee is leviable is too poor to pay

(*c*) If the warrant has been issued against a wrong person

(*d*) If a bill presented is found to have been presented by mistake

(*e*) If the defaulter satisfies the Municipal Council that his fault was due to some accident or mistake

Schedule of Taxes

Serial No	Name of tax	Class of property liable	Amount for which or rates at which classes liable	Exemptions	Time at which taxes payable
1	2	3	4	5	6
1	Tax on buildings.	Buildings	Eight annas for every Rs 100 or fraction thereof in value up to Rs 2,000 Four annas for every Rs 100 or fraction thereof in excess of Rs 2,000	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes (d) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
2	Tax on vacant lands	Vacant land	Two annas for every 80 sq yds or fraction thereof	Same as above.	Do
3	Tax on vehicles and animals	Vehicles and animals specified in column IV	Rs i Double bullock cart 2 ii Double bullock single 1 iii Springed wheeled vehicles drawn by one or more horses 3 iv Bicycle or tricycle 1 v Horse 2 vi Pony 1 vii Any other springed vehicle ∞ 4	(a) Vehicles and animals belonging to His Highness the Maharaja (b) Vehicles and animals the property of Government unless Government consents to the levy of tax (c) Vehicles and animals belonging to the Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteer's Act 1869 (e) Juvenile vehicles such as perambulators etc (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (g) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half year (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on out-door duties Provided that not more than one vehicle or animal shall be exempted without the special permission of the Municipal Council	

L Krishna Rao,
Deputy Commissioner